



Canada Revenue
Agency

Agence du revenu
du Canada

The Business Number and Your Canada Revenue Agency Program Accounts

Before you start

Is this booklet for you?

This booklet will help you get a business number (BN) if you need one or more of the following Canada Revenue Agency (CRA) program accounts:

- goods and services tax/harmonized sales tax (GST/HST);
- payroll;
- import/export; or
- corporation income tax.

Forms and publications

To print or order copies of the forms and publications referred to in this booklet, visit our Web site at www.cra.gc.ca. You may want to bookmark this address for easier access to our site in the future. You can also order forms or publications by calling us at **1-800-959-2221**. Publication RC4070, *Guide for Canadian Small Businesses*, gives you an overview of your obligations and entitlements under the laws we administer.

Do you need more information?

If you need more help after reading the booklet, call our Business Enquiries line at **1-800-959-5525**.

Information updates and changes

If any basic information about your business changes, such as the address or telephone number, call us at **1-800-959-5525**, so we can update our BN system.

My Business Account

My Business Account gives businesses secure online access to their tax-related information with the CRA. You can file returns, view and manage account information, and authorize your representatives (including employees to have access to your tax-related information. To learn more about the growing list of services available, see page 21 of this guide, or go to www.cra.gc.ca/mybusinessaccount.

La version française de cette publication est intitulée *Le numéro d'entreprise et vos comptes de programme de l'Agence du revenu du Canada*.

Table of contents

	Page
What is a business number (BN)?	4
How a BN works	4
Who will get a BN?	6
What you need to know before registering for a BN.....	6
How to register for a BN	7
Doing business in Quebec.....	8
Completing Form RC1, Request for a Business Number (BN)	8
General information	8
Registering for a GST/HST account.....	14
Registering for a payroll account.....	17
Registering for an import/export account	17
Registering for a corporation income tax account.....	18
What happens after you register?	18
GST/HST	18
Payroll	18
Import/export	19
Corporation income tax	19

If you have a visual impairment, you can get our publications in braille, large print, or etext (CD or diskette), or on MP3. For details, visit our Web site at **www.cra.gc.ca/alternate** or call **1-800-959-2221**.

What is a business number (BN)?

A Business Number (BN) is a 9-digit number that the Canada Revenue Agency will assign to a business (or other organization such as a charity) for tax matters related to business in Canada. Having a BN lets businesses and other organizations simplify their dealings with each other, as well as with all levels of the public sector. The BN is based on the idea that each organization has one number.

The major program accounts registered by the CRA are:

- goods and services tax/harmonized sales tax (GST/HST);
- payroll;
- import/export; and
- corporation income tax.

Note

There are other types of CRA accounts that the BN does not yet include. For example, some partnerships or corporations need a filer identification number for income tax purposes. You can find out about these other accounts and register for them by calling us at **1-800-959-5525**.

The BN is the main business account identifier used for an ever-increasing number of provincial programs. The CRA has forged partnerships and working relationships involving the BN with the provinces of British Columbia, Ontario, Nova Scotia, New Brunswick, and Manitoba. The CRA's Business Registration Online service has a complete listing of all such programs at: www.businessregistration.gc.ca.

How a BN works

The BN is a 9-digit business identifier. The Account Number consists of three parts—the BN, a two letter Program Identifier and a four digit reference number. The entire Account Number has 15 characters:

- nine digit BN to identify the business; and
- two letters and four digits to identify each account a business may have.

For example, if you had a second payroll account number, it could look like this:

Account number

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

Business number (BN)

The nine digits represent your BN. They identify your business.

(Your BN is unique. It will stay the same no matter how many or what types of accounts that you have with the Canada Revenue Agency.)

R	P	0	0	0	2
---	---	---	---	---	---

Program identifier

Reference number

The two letters identify the type of account; in this case, a payroll account.

The letters and accounts they identify are:

RC – Corporation income tax

RM – Import/export

RP – Payroll

RT – GST/HST

The last four digits are the reference number.

It is important to show which account you want to access by providing the two-letter program identifier and the four-digit reference number with your BN. For example, when you make payments, the money will go to the account you designate using the two-letter program identifier and the four-digit reference number. This also applies to any transaction on your accounts—the two letters tell us which account you want to access.

Although you may not need more than one account of the same type now, you should set up your computer systems, forms, and records to handle all 15 characters in case you open more accounts later.

Note

You can register your new business for the four major program accounts at the same time at one office. If your business expands, you may need to open more accounts. For instance, if you open offices in different cities across the country, you may have separate payroll offices in each city, and you will need more payroll accounts. Each payroll office will have the same BN and program identifier, but a different four-digit reference number. Once you have a BN, opening more accounts will take less time.

Who will get a BN?

Each sole proprietor, partnership, or corporation will get one BN. Sole proprietors will get one BN for all of their businesses (except any business that is registered under a partnership, trust, or corporation).

Organizations such as trusts, clubs, and charities, may also get a BN, if, for example, they have to register for GST/HST. As well, a trustee or administrator of a registered retirement savings plan or a registered retirement income fund who has to open a payroll deductions account will need a BN.

Note

If you change the legal basis under which you carry on business (e.g., your unincorporated business becomes a corporation, or your corporation merges with one or more corporations to form a new corporation), you will need a new BN. When this occurs, please call our Business Enquiries line at 1-800-959-5525.

What you need to know before registering for a BN

Before registering for a BN, you should make some important decisions about the business you plan to operate. For instance, you should know the name of the business, its physical location, its legal structure (e.g., sole proprietorship, partnership, or corporation) and its fiscal year-end. You also need to know the sales of your business. You will need this information to register for a BN.

In considering when to register, you should keep several factors in mind. One of these is your legal obligations (e.g., when you are responsible for registering for GST/HST depends on the nature of your business and its sales). You should also consider the advantages of registering, such as the ability to claim input tax credits for the GST/HST you pay on your business's start-up expenses. Opening an import/export account before you are ready to import/export goods into Canada will avoid delays at the port of entry. You should open a payroll account as soon as you know when you will have employees, so that you can make regular deductions for them and remit tax and other amounts on time.

Opening CRA program accounts is the first step in a process that requires you to remit tax and other amounts, file returns, and meet other obligations. For this reason, you should open your CRA program accounts when you are close to starting your operations.

Note

If you are a sole proprietor or a partner in a partnership comprised of entities including individual(s), you will continue to use your social insurance number (SIN) to file your individual income tax return, even though you may have a BN for your GST/HST, payroll, and import/export accounts.

How to register for a BN

You can register for a BN and your CRA program accounts in any of the following four ways:

- by Internet (Business Registration Online);
- by telephone at **1-800-959-5525**;
- by mail; or
- by fax.

Registering electronically through Business Registration Online has many benefits:

One-stop service – Businesses can register online for key programs with more than one level of government in the same session. This saves time and duplicated effort.

Convenient – Service is available from your home and office anywhere in Canada well outside normal business hours, and on Saturdays.

Easy-to-use – Questions guide you through the registration process. Helpful features such as pop-up messages are displayed when missing or incorrect information is entered. Also, there is a toll-free help desk telephone number available.

Secure – State-of-the-art encryption and security procedures allow users to follow steps that further protect their private information.

To register online or to find out more about online registration, go to **www.businessregistration.gc.ca**.

If you are registering by **telephone**, be ready to answer all the questions in Part A of Form RC1, *Request for a Business Number (BN)*, and any other questions in the rest of the form that relate to the accounts you want to open.

If you are registering by **post** or by **fax**, complete Form RC1. To get the address of the tax services office closest to you, visit our Web site at **www.cra.gc.ca/cntct/tso-bsf-eng.html**. We can only ensure the confidentiality of your registration information from the time we receive it.

Doing business in Quebec

If your business is in Quebec, a BN includes your GST/HST accounts. Revenu Québec administers GST/HST for the CRA. If you plan to register only for GST/HST and your business is in Quebec, you do not need to contact the CRA to register. For more information, contact Revenu Québec at www.revenu.gouv.qc.ca/eng/ministere/index.asp or at the following address:

Revenu Québec
3800, rue de Marly
Québec QC G1X 4A5

Telephone: 1-800-567-4692
Outside Canada: 1-514-873-4692

If you register for a GST/HST account with Revenu Québec, we will use the BN you are given when you receive your GST/HST account number.

If you open a GST/HST account **after** you register for a BN with the CRA, please provide Revenu Québec with your existing BN so that they may add the GST/HST account number to it.

Note

To register for your other accounts (e.g., payroll, import/export, corporation income tax) you can register online at: www.businessregistration.gc.ca, or you can complete Form RC1, *Request for a Business Number (BN)*, by post or fax. You can also call us at 1-800-959-5525 with your registration information.

Completing Form RC1, *Request for a Business Number (BN)*

If you have made some basic decisions about your business, such as the name, location, legal structure, and fiscal year-end, you are probably ready to begin your business's operations. Once you have considered your legal responsibilities and the factors involved in opening any of the CRA's major business program accounts, you should be ready to apply for a BN.

If you decide you need a BN and are not registering online, you will have to complete Form RC1, *Request for a Business Number (BN)*. The following information will help you decide which accounts you need and help you complete the form. All businesses have to complete boxes A1 to A5 of Part A and sign the certification in Part F. You will also have to complete parts B, C, D, or E of the form depending on the type of accounts you need to open.

General information (Part A of the form)

Part A helps identify your business and the nature of its activities.

Part A1 – Ownership type and Operation type

This part identifies the kind of business you will be operating and its ownership type.

Choose the ownership type that represents your business. If you have decided to incorporate, you will need to include a copy of the certificate of incorporation or amalgamation with your application for a BN.

Choose the operation type that best describes the type of business you have. If your business does not match any of the operation types listed, choose “Other” and describe your business.

Part A2 – Owner(s) information

Enter the information for all owners. **If you need more space than the form provides, add a separate sheet** with the information. This part will let us know who owns the business and who may provide authorization to a representative to speak for the business.

Note

Giving a social insurance number is mandatory only for individuals (sole proprietors) applying for a GST/HST account (Social Insurance Number Disclosure Regulations, *Excise Tax Act*). All owners who provide their social insurance number can register for the My Business Account service to access and manage their business’s tax-related information online.

Part A3 – Identification of business

Give the name that the business will use during its operation as well as its physical location and mailing address. If applicable, enter an operating or trading name of the business and your choice of language for correspondence.

Part A4 – Major business activity

Enter your major business activity, and give as much detail as possible. You have to list the products you will sell and estimate the percentage of revenues each product represents. For example, a new art store may estimate revenues of 60% for framed paintings (including original works and prints), 30% for framing services, and 10% for art supplies.

Part A5 – GST/HST information

Everyone has to complete part A5. If you need a GST/HST account, also complete Part B of the form.

If your business is in Quebec, see the section called “Doing business in Quebec” on page 8.

Note

There may be circumstances where you have to determine whether you are self-employed or an employee before registering for GST/HST. For example, a real estate agent who earns a commission for sales while working for a known real estate agency may be an employee and not have to register. A quick test would be to determine whether an employer withholds payroll deductions. If you are not sure whether you are an employee or

self-employed person, see Guide RC4110, *Employee or Self-Employed?*, or call us at **1-800-959-5525**.

Before you complete this section of the form, you need to know basic information about your obligations and entitlements for GST/HST.

Most businesses that sell or provide **taxable goods and services** in Canada need a GST/HST account. Taxable goods and services are goods and services that are taxable at 5% **GST**, 13% **HST**, or 0% (zero-rated). This **does not** include those that are exempt.

Goods and services taxable at 5% or 13%

If you are a GST/HST registrant and you provide goods and services that are taxable at 5% or 13%, you have to charge GST/HST to your clients. You can also claim **input tax credits** to recover the GST/HST you pay or owe on goods and services you consume, use, or supply in your commercial activities.

Examples of goods and services taxable at 5% or 13% include:

- commercial rent;
- sales and leases of automobiles;
- gasoline;
- clothing and footwear;
- legal and accounting fees;
- hotel accommodation; and
- advertising.

Zero-rated (0%) goods and services

If you are a GST/HST registrant and you provide zero-rated goods and services, you do not charge GST/HST to your clients but you can claim input tax credits. Zero-rated goods and services include:

- basic groceries such as milk, bread, and vegetables;
- certain prescription drugs and medical devices;
- most farm products and livestock;
- most fishery products; and
- exports (most goods and services taxable at 5% or 13% in Canada are zero-rated when exported).

Exempt goods and services

When you provide exempt goods and services, you do not charge GST/HST to your clients and you **cannot** claim input tax credits. In general, when you provide only exempt goods and services, you cannot register for GST/HST.

Examples of exempt goods and services include:

- long-term residential rents of one month or more, and residential condominium fees;
- day-care services provided mainly to children 14 years old and younger;
- most medical and dental services;
- most financial services; and
- legal aid services.

Do you have to register for GST/HST?

You **have to** register for GST/HST if you are in one of the following situations:

- You are an operator of a taxi or limousine service or you are a self-employed independent taxi or limousine driver (regardless of your revenues).
- Your worldwide revenues (and those of your associates) from **taxable goods and services** were more than \$30,000 in your last four consecutive calendar quarters or in **any** calendar quarter. If you are a public service body (charity, non-profit organization, municipality, public college, university, school authority, or hospital authority), this limit is \$50,000. Special rules that apply to charities and public institutions are explained on page 14. For more information on how to calculate the \$30,000 or \$50,000 limit, see the “Small supplier calculation” on the next page.
- You are a non-resident who enters Canada to charge admission directly (the admissions are not made by a resident promoter or ticket agent) to audiences at activities or events in Canada. This rule does not apply if the admissions relate to a convention in which at least 75% of the attendees are non-residents of Canada.
- You solicit orders in Canada for prescribed goods to be sent to Canada by post or courier, and your worldwide taxable sales (and those of your associates) were more than \$30,000 over the last four consecutive calendar quarters or in **any** calendar quarter (\$50,000 if you are a public service body). Prescribed goods include printed materials such as books, newspapers, periodicals, and magazines, and audio recordings that relate to these publications and that accompany the publications when they are sent to Canada.

Voluntary registration

Generally, you do not have to register for GST/HST if your worldwide revenues from taxable goods and services are \$30,000 (\$50,000 for public service bodies) or less. If you do not exceed these limits, you are considered a **small supplier**. However, if you make taxable supplies of goods and services, you can register voluntarily. You may want to do so for the following reasons:

- You want to claim input tax credits to recover the GST/HST you pay or owe on your business purchases.

- You are starting your business activities and you want to register before your total worldwide revenues of taxable goods and services exceed \$30,000 (\$50,000 for a public service body).
- Your clients only do business with registered businesses.

If you decide to register voluntarily, you have to charge, collect, and remit GST/HST on your sales of goods and services that are taxable at 5% or 13%. You will also have to file GST/HST returns regularly.

Note

If you decide to register voluntarily, you have to stay registered for at least one year before you can cancel your registration (unless you decide to close your business or you stop your commercial activities).

Small supplier calculation

In your calculation to determine if you are a small supplier, you have to include your worldwide revenues from your sales of goods and services that are taxable at 5%, 13%, and 0% (zero-rated). You also have to include such revenues of all your associates. You have to exclude financial services, goodwill, and sales of capital property. The following examples explain how to calculate the limit to determine if you are a small supplier.

Example 1

You started your business in January 2008 and made the following taxable sales throughout that year:

First quarter (January to March)	\$ 2,000
Second quarter (April to June)	\$10,000
Third quarter (July to September)	\$12,000
Fourth quarter (October to December)	<u>\$ 5,000</u>
Total	\$29,000

Because you did not exceed the \$30,000 limit in the four consecutive calendar quarters or any calendar quarter, you are considered a small supplier throughout 2008, the first quarter of 2009, and the month of April 2009. At the end of every quarter, you have to make the same calculation to determine if you are still a small supplier.

Example 2

This example shows what happens when you exceed the \$30,000 taxable sales limit over four consecutive calendar quarters:

First quarter (April 2008 to June 2008)	\$ 2,000
Second quarter (July 2008 to September 2008)	\$10,000
Third quarter (October 2008 to December 2008)	\$12,000
Fourth quarter (January 2009 to March 2009)	<u>\$ 8,000</u>
Total	\$32,000

Because you exceeded the \$30,000 limit over the last four consecutive calendar quarters, but not in one calendar quarter, you stop being a small supplier at the end of the following month (end of April 2009). This means that you have to start collecting GST/HST in May 2009. You have 30 days after the day you first make a sale other than as a small supplier to apply to be registered.

For example, if you make a taxable sale on May 5, you have to collect GST/HST on that sale and register for GST/HST before June 4.

Example 3

This example explains what happens if you exceed the \$30,000 taxable sale limit in a single calendar quarter:

First quarter (January to March)	\$2,000
Second quarter (April to June)	\$10,000
Third quarter (July to September)	\$38,000

Because you had \$38,000 in sales in the third quarter alone, this means that you exceeded the \$30,000 limit in a single calendar quarter. In this case, you stop being a small supplier **just before** the taxable sale that made you exceed the \$30,000 limit. You have to charge the GST/HST on that sale, even if you are not yet registered. You have 30 days after the day you make the sale that made you exceed the small supplier limit to apply for a GST/HST account. In this particular case, if you made the sale on September 23, you have until October 22 to register.

Other cases for voluntary registration

You might also be able to register voluntarily if you are in one of the following situations:

- you are a non-resident who carries on business outside Canada and you regularly solicit orders for goods to be delivered in or exported to Canada;
- you are a non-resident who carries on business outside Canada and you enter into an agreement to perform services in Canada, to supply intangible property to be used in Canada or that relates to real property situated in Canada, to goods situated in Canada, or to services to be performed in Canada;
- you are a listed financial institution and you are a resident of Canada;
- you are a corporation resident in Canada, and you:
 - own shares or hold debts of a related corporation; or
 - acquire or propose to acquire at least 90% of the issued and outstanding shares of another corporation, having full voting rights under all circumstances.

In either scenario, 90% or more of the property of the other corporation had to be acquired by that corporation for consumption, use, or supply only in its commercial activities.

Special rules for charities and public institutions

A charity is a registered charity or a registered Canadian amateur athletic association under the *Income Tax Act*. A public institution is a charity that is also a school authority, public college, university, hospital authority, or local authority determined to be a municipality. Charities and public institutions qualify as small suppliers if they meet either of the following tests:

- the \$50,000 small supplier limit (as explained earlier); or
- the \$250,000 gross revenue test. For more information on the \$250,000 gross revenue limit, see Guide RC4082, *GST/HST Information for Charities*.

Non-resident security

In general, non-residents who do not have a permanent establishment in Canada and who register for GST/HST have to provide security. For more information on security, see Guide RC4027, *Doing Business in Canada – GST/HST Information for Non-Residents*.

Registering for a GST/HST account (Part B of the form)

If, after completing part A5, you determine that you have to register for GST/HST or you want to register voluntarily, complete Part B of the form.

Part B2 – Filing information

In the second section of part B2, enter the amount of your total sales in Canada of **taxable goods and services** in your previous fiscal year, including those of your associates. Do not include zero-rated exports and financial services, taxable sales of capital real property, or goodwill. If you need help to determine if you are associated to another person, call our Business Enquiries line at 1-800-959-5525. If you don't have any sales, enter \$0.

Enter the amount of your worldwide sales of **taxable goods and services** in your last four consecutive calendar quarters or in **any** calendar quarter in the third section. Your worldwide sales determine whether you have to be registered, while the amount of your sales in Canada will determine your reporting periods and how frequently you have to file.

Enter your fiscal year-end in the third section of part B2.

- For a **sole proprietorship** or a **partnership**, a fiscal year for GST/HST generally ends on December 31 unless the business elects to use a different date during the calendar year.
- For a **corporation**, the fiscal year for GST/HST can end at the corporation's tax year-end, or it can elect to use a different date during the calendar year. If the corporation's tax year-end has not yet been determined, we will enter December 31.

To change the fiscal year-end of your business for GST/HST purposes, answer **yes** to the question in the fourth section and enter the new fiscal year-end date you would like to use.

After you create your GST/HST account, you can change your GST/HST fiscal year-end by filing Form GST70, *Election or Revocation of an Election to Change a GST/HST Fiscal Year*.

Enter the effective date of registration in the last section of part B2. The effective date of registration for GST/HST is important because it helps set up your reporting requirements, and it establishes the date that you become both liable to collect GST/HST and eligible to claim input tax credits.

If you register on a voluntary basis, you can leave this section blank, and we will enter the date we process your request for a GST/HST account as the effective date. You can, however, choose a later date (e.g., if you have not yet set up your business).

If you have to register for GST/HST, your effective date is determined as follows:

1. If, during the four most recent consecutive calendar quarters, your GST/HST taxable sales are more than \$30,000 (\$50,000 if you are a public service body), your effective date is the date you make your first taxable sale in Canada after the month following the calendar quarter in which your sales were more than \$30,000 (or \$50,000).

Example

Suppose your sales for the four consecutive calendar quarters ending on December 31, 2008, were more than \$30,000 on December 10, 2008. You then make taxable sales (in Canada) on January 15, 2009, and February 10, 2009. Your effective date of registration would be February 10, 2009.

2. If, in any quarter, your GST/HST taxable sales are more than \$30,000 (or \$50,000 if you are a public service body), either as a result of one sale or cumulative sales in the same calendar quarter, the effective date is the date the transaction occurred that made your sales more than \$30,000 (or \$50,000).

Example

If your sales were more than \$30,000 in a quarter, and you made the sale that put you over \$30,000 on November 10, 2008, your effective date of registration would be November 10, 2008, and the sale that put you over the limit would be taxable.

Depending on your situation, you may have to register for GST/HST regardless of your GST/HST taxable sales. If so, your effective date of registration is the date you began to provide the GST/HST taxable goods and services. If you are an operator of a taxi or limousine service, the effective date is the date you began to operate the service. For non-residents who charge admission directly to audiences, the effective date is the first date an admission is charged.

Part B3 – Reporting period

We will assign you a reporting period based on your total annual GST/HST taxable sales in Canada (including those of your associates) for the **preceding year**. This amount determines how often you will have to file your GST/HST returns. In this calculation, include your total taxable sales of goods and services made in Canada, including those of your associates. Do not include zero-rated exports and financial services, taxable sales of capital real property, or goodwill. The following chart shows the assigned reporting periods based on your revenues and the options available. If you want to change your assigned period, complete the “Options” section in part B3.

Assigned reporting periods and options available		
Annual taxable sales	Assigned reporting period	Options
More than \$6,000,000	Monthly	No option
More than \$1,500,000 up to \$6,000,000	Quarterly	Monthly
\$1,500,000 or less	Annual	Monthly or quarterly

We assign an annual reporting period to most financial institutions and to charities, regardless of their revenues.

Part B4 – Direct deposit information

Registrants who choose this option will have their refund deposited into their chosen account at their Canadian financial institution. The refund will be deposited on the same day that the cheque would have been mailed. Direct deposit is a confidential, convenient, and dependable way of receiving a refund. Registrants receive the benefit of the direct deposit payment on the payment date of the refund.

Direct deposit also reduces the possibility of lost, stolen, or destroyed cheques as well as other possible delays that can occur with regular mail. GST/HST registrants can choose to have their refund and rebate payments deposited in their account at any bank, trust company, credit union, or other registered financial institution in Canada. The account identified has to hold Canadian funds.

Registrants who choose this option must provide the Canadian financial institution’s branch number, institution number, account number, and the name(s) of the account holder(s). Businesses can view their direct deposit information and access other account information at www.cra.gc.ca/mybusinessaccount.

Registering for a payroll account (Part C of the form)

Most employers, trustees, and administrators need a payroll account.

Employers

You are an employer if you:

- pay a salary, wages (including advances), bonuses, vacation pay, or tips to your employees; or
- provide a benefit, such as board and lodging, to your employees.

Usually, a person who performs services for you is your employee (engaged under a contract of service). Generally, an employer-employee relationship exists if you have the right to control and direct the person or people who perform the services for you. If you are not sure whether someone is your employee, see Guide RC4110, *Employee or Self-Employed?*, or call the Business Enquiries line at **1-800-959-5525**.

Trustees and administrators

If you are a trustee or an administrator (e.g., of a registered retirement savings plan or a registered retirement income fund), you need a payroll account to deduct and remit income tax. This applies if you:

- administer, manage, distribute, wind up, control, or otherwise deal with the property, business, estate, or income of another person; and
- authorize or cause a payment to be made for that other person who performs a function similar to the one a trustee performs.

A trustee includes a liquidator, receiver, receiver-manager, trustee in bankruptcy, assignee, executor, administrator, sequester, or any other person who performs a function similar to that of a trustee.

As soon as you become an employer, trustee, or administrator, you need a payroll account. You will have to open the account before the first remittance date, which falls on the 15th day of the month after the month in which you become an employer, trustee, or administrator.

Registering for an import/export account (Part D of the form)

If your business will be importing commercial shipments from a foreign country, or exporting commercial goods to other countries, you must register for an import/export account. We will use the import/export account number to process customs documents. To avoid delays in releasing your goods at the border, open your account **before** you import or export goods.

When you complete Form RC1, *Request for a Business Number (BN)*, include all business names that may appear on customs release forms and documents such as commercial invoices. These names could be the legal entity or common trading name. If the name on the customs release document is different from the names that appear in your BN account, your goods may be held up at the

border. Complete a separate form for each branch or division of your corporation that requires an import/export account for commercial purposes.

When two or more corporations merge and create a new corporation, a new BN will be issued to the new corporation. Any import/export accounts you had for the merged corporations will be closed at once. Certain privileges such as the Frequent Import Release System (FIRST) and the Pre-Arrival Release System (PARS) linked to your previous BN may need to be reviewed.

Registering for a corporation income tax account (Part E of the form)

If you want to open a corporation income tax account, you should complete Part E of the form. In most cases, new corporations will automatically receive a BN from the CRA within 45 days of incorporating at the federal or provincial level. All corporations have to provide a copy of the certificate of incorporation or amalgamation or complete Part E2 and providing their certificate number, date of incorporation or date of amalgamation. They must also provide their jurisdiction (federal, provincial or foreign). If you need your BN **before** we send you confirmation that we have opened your corporation income tax account, please call the Business Enquiries line at **1-800-959-5525**.

What happens after you register?

Soon after you register for a BN, we will send you a letter confirming your BN, the accounts you have opened, and a summary of the information you provided when you registered.

GST/HST

If you need more information about your new GST/HST account, you can get a copy of Guide RC4022, *General Information for GST/HST Registrants* from our Web site at www.cra.gc.ca/gsthstpub. That guide explains how GST/HST works.

Payroll

If you need more information about your new payroll account, you can get a copy of Guide T4001, *Payroll Deductions and Remittances*, from our Web site at www.cra.gc.ca/formspubs. That guide contains details about the income tax, Canada Pension Plan contributions, Quebec Pension Plan contributions, and Employment Insurance premiums that employers, trustees, and administrators have to deduct and remit.

You can also get the payroll deductions tables to help you calculate your employees' deductions. You can get these tables in paper or diskette. *Tables on Diskette* can be used with both PC and Macintosh computers. The program is available on compact disc (CD). You can install either the Windows or Macintosh version from the same CD. You can also download the program from our Web site at www.cra.gc.ca/payroll.

Unless you are a large employer, we have to receive the amounts you have deducted on or before the 15th day of the month after the month that the employer, trustee, or administrator paid the remuneration. If the due date falls on a Saturday, Sunday, or holiday, the remittance is due on the next working day. The exception to this rule is for large employers, who have to remit more often. The rules for all employers are explained in Guide T4001, *Payroll Deductions and Remittances*.

Note

If you open a payroll account and are then delayed in hiring your employees, you should notify us. Otherwise, you will receive a notice asking for your first payment.

Import/export

If you need more information on importing and exporting, you can get a copy of Guide RC4229, *Importing Commercial Goods Into Canada*, from our Web site at www.cra.gc.ca/formspubs. That guide will help you prepare the documents needed to import commercial goods into Canada. For more information on exports, please see the Exporters page on the Canada Border Services Agency Web site at www.cbsa-asfc.gc.ca/export/menu-eng.html.

Corporation income tax

If your business is federally or provincially incorporated, or if you are a non-resident corporation operating in Canada, you have to file a corporation income tax return. Corporations that we consider to be registered charities are the only exception. Be sure to file the corporation income tax return within six months of the end of each tax year. The tax year of a corporation is its fiscal period. Generally, corporations have to pay their taxes in monthly instalments.

If you need help calculating your tax instalments, you can get a variety of information, including our *T2 Corporation - Income Tax Guide* and *Corporation Instalment Guide*, at www.cra.gc.ca/t2return.

Our guides will help you complete your corporation income tax return, and help you to calculate your instalments of corporation income tax.

Accessing your tax-related information online

After you receive your business number and account number(s), we invite you to register for **My Business Account**. Our secure online service will let you to view, submit, and change tax-related information for your business.

Note

All owners who provide their social insurance number are eligible to register for My Business Account.

Features available	GST/HST	Payroll	Corporation income tax
File a return electronically	■	■	■
View return status	■	■	■
View account balance and activities	■	■	■
Transfer payments between periods within your account	■		■
Stop mail-out of certain account statements	■		■
View correspondence items online (notices, statements, letters)	■		■
Request more remittance (payment) vouchers	■		■
View due dates for remittances		■	
Provide a nil remittance		■	
Register a formal dispute		■	■
Request a Canada Pension Plan or Employment Insurance ruling on a worker's employment status		■	
Authorize a representative (including employees) and manage existing authorizations	■	■	■
View addresses	■	■	■
View banking information	■		■

Authorizing your representatives (including your employees)

If you want others to have online access to your tax-related information, they must first register with the **Represent a client** service and then give you their RepID or BN. With a RepID or a BN, and using My Business Account, you can authorize a person to be your representative. Your authorization and a related Form RC59, *Business Consent Form*, will give them online access to your information. They will also have access to your information by telephone, in writing, and in person.

If you would like your representative to have limited access to your tax-related information—that is, only over the telephone, in writing, and in person—complete and submit the Form RC59, *Business Consent Form*.

Changing owners, partners, directors, and officers

Whenever one of the owners or directors of your business changes, it is important that you let the CRA know. You can send a copy of official documentation showing the change of owners or directors either by fax or by mail to your tax services office. If we need more information before updating our system, we will contact you. To get out the address of the tax services office closest to you, go to www.cra.gc.ca/cntct/tso-bsf-eng.html.

Depending on the structure of your business, a change of owner could trigger a legal name change or require the registration of a new business number (BN) and CRA accounts.

When a new BN and CRA accounts are **not** required, the new individuals will be able to speak with CRA agents on the telephone and submit written requests for the business (such as Form RC59 *Business Consent Form*) after the CRA's system has been updated. All owners, partners, directors, and officers who provide their social insurance number can register for My Business Account.

Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5